

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC. *et al.*,<sup>1</sup>

Debtors.

HOWARD M. EHRENBERG, IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

v.

ARVIND WALIA; NIKNIM MANAGEMENT INC.,

Defendants.

Chapter 11

Case No. 18-71748 (AST)

Adv. Proc. No. 20-08049 (AST)

**AFFIRMATION OF SANFORD P. ROSEN IN SUPPORT OF DEFENDANTS’  
OPPOSITION TO PLAINTIFF’S MOTION FOR SUMMARY JUDGMENT**

Sanford P. Rosen, Esq., under penalty of perjury hereby affirms as follows:

1. I am the principal shareholder of Rosen & Associates, P.C. (“**Rosen & Associates**”), which firm maintains offices for the practice of law at 747 Third Avenue, New York, NY 10017-2803.
2. I am admitted to practice before the courts of the state of New York, the United States District Courts for the Southern and Eastern Districts of New York, the United States Court of Appeals for the Second Circuit, and the Supreme Court of the United States.
3. I submit this affirmation in support of Defendants’ Opposition to Plaintiff’s Motion for Summary Judgment.

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<sup>1</sup> The debtors in these chapter 11 cases are: Orion Healthcorp, Inc.; Constellation Healthcare Technologies, Inc.; NEMS Acquisition, LLC; Northeast Medical Solutions, LLC; NEMS West Virginia, LLC; Physicians Practice Plus Holdings, LLC; Physicians Practice Plus, LLC; Medical Billing Services, Inc.; Rand Medical Billing, Inc.; RMI Physician Services Corporation; Western Skies Practice Management, Inc.; Integrated Physician Solutions, Inc.; NYNM Acquisition, LLC; Northstar FHA, LLC; Northstar First Health, LLC; Vachette Business Services, Ltd.; Phoenix Health, LLC; MDRX Medical Billing, LLC; VEGA Medical Professionals, LLC; Allegiance Consulting Associates, LLC; Allegiance Billing & Consulting, LLC; and New York Network Management, LLC.

4. The Defendants have filed Defendants' Corrected Affidavit in Opposition to Plaintiff's Motion for Summary Judgment. It is identical to Arvind Walia's original affidavit except that the fourth paragraph is new.

5. The fourth paragraph of the Corrected Affidavit provides:

"I make this affidavit under penalty of perjury under the laws of the United States of America."

6. The fourth paragraph has been added because it was inadvertently excluded from Mr. Walia's original affidavit. I note that Mr. Walia stated in his original affidavit that he would testify as a witness in a court proceeding to the same facts stated in his affidavit.

Dated: Shelter Island, New York  
January 5, 2024

/s/ Sanford P. Rosen  
Sanford P. Rosen